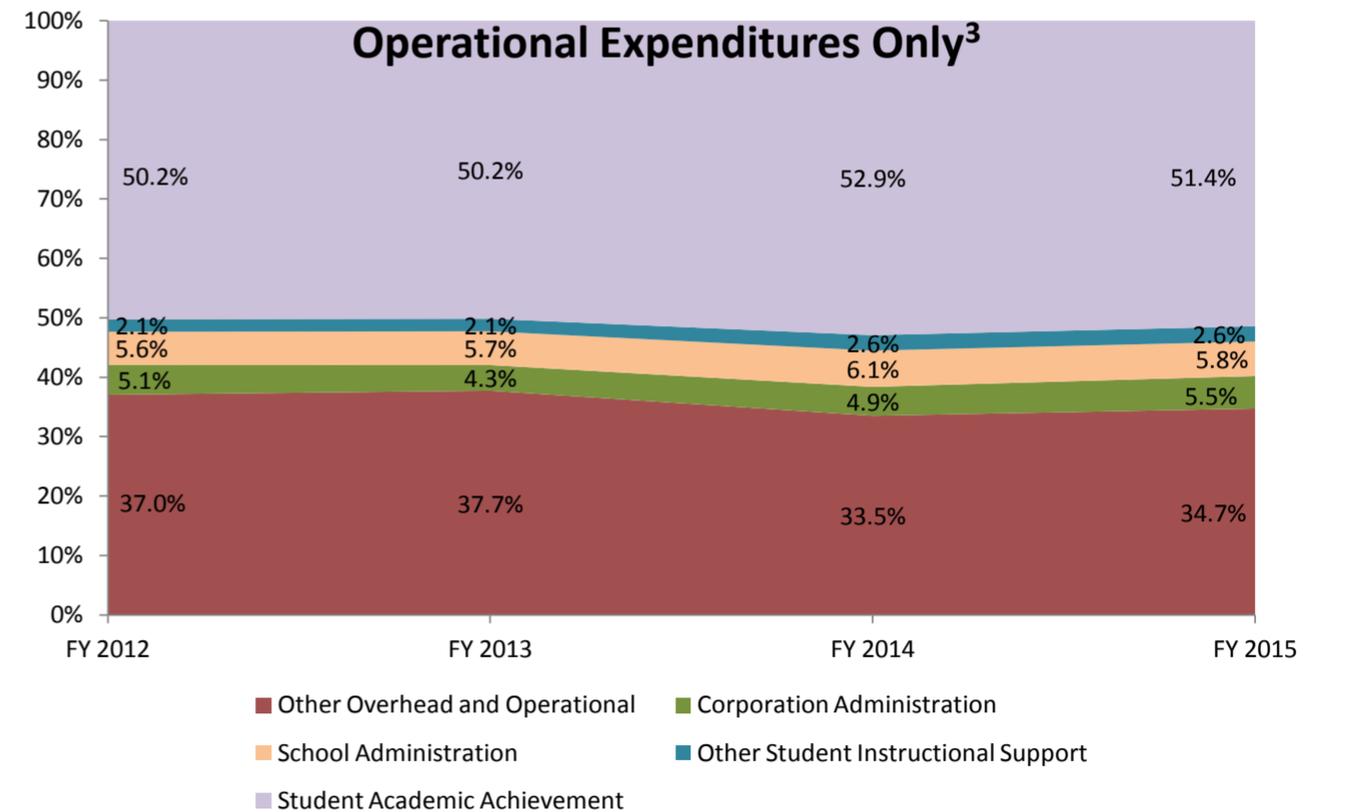
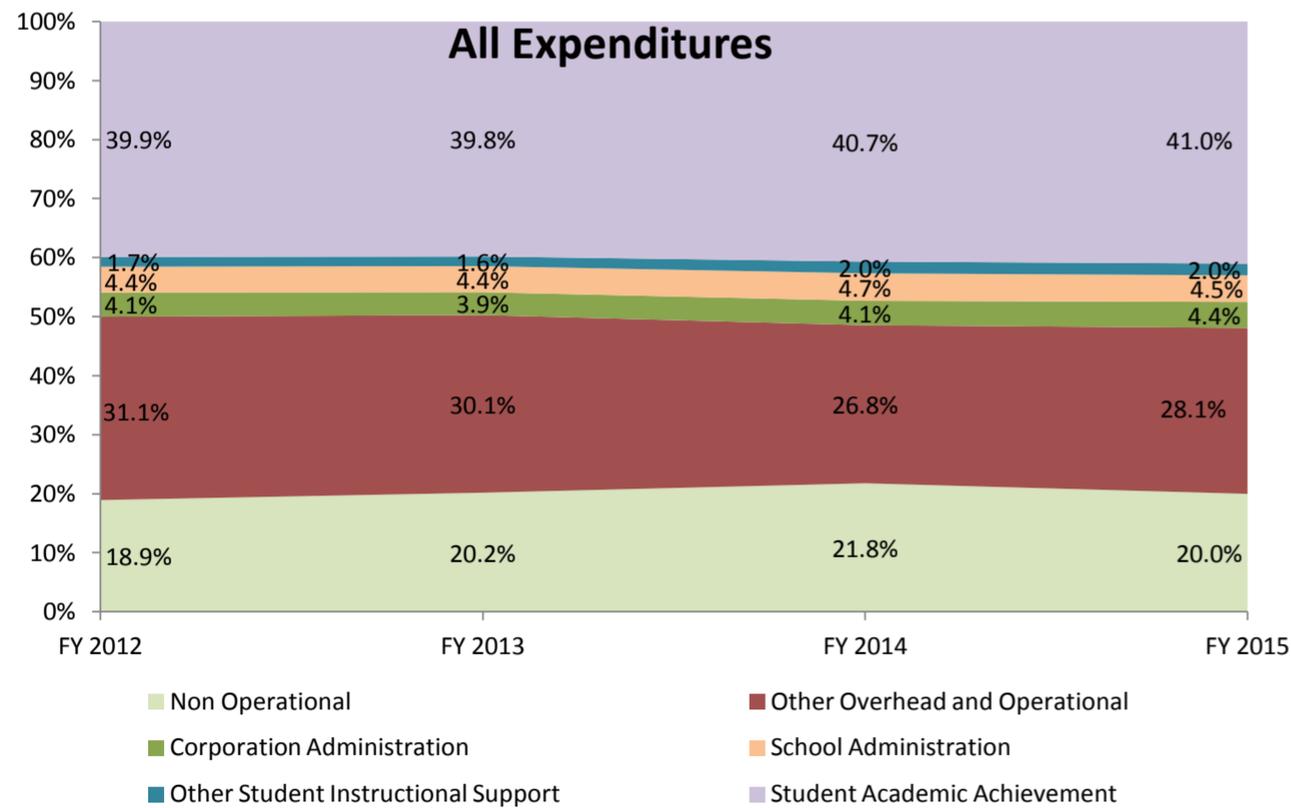


School Corporation Expenditures by Account
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,981,774	50.2%	\$9,588,523	37.9%	\$10,870,652	39.9%	\$10,881,332	39.8%	\$10,731,424	40.7%	\$11,750,133	41.0%
Student Instructional Support	\$1,255,459	6.3%	\$1,321,402	5.2%	\$1,637,492	6.0%	\$1,654,596	6.1%	\$1,752,592	6.6%	\$1,857,976	6.5%
Total	\$11,237,233	56.6%	\$10,909,925	43.2%	\$12,508,144	45.9%	\$12,535,928	45.9%	\$12,484,016	47.3%	\$13,608,109	47.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,297,761	21.6%	\$7,149,399	28.3%	\$9,583,309	35.2%	\$9,286,360	34.0%	\$8,156,715	30.9%	\$9,314,444	32.5%
Non Operational	\$4,332,527	21.8%	\$6,520,754	25.8%	\$5,155,036	18.9%	\$5,513,053	20.2%	\$5,742,389	21.8%	\$5,720,102	20.0%
Not Categorized	\$0	0.0%	\$701,161	2.8%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,630,288	43.4%	\$14,371,315	56.8%	\$14,738,345	54.1%	\$14,799,413	54.1%	\$13,899,104	52.7%	\$15,034,546	52.5%

Grand Total	\$19,867,521	\$25,281,240	\$27,246,489	\$27,335,341	\$26,383,120	\$28,642,655
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$42,896	\$169,205	\$386,061	\$205,175	378.3%	21.3%	-46.9%
11100	Regular Programs	Elementary	\$3,112,170	\$3,559,452	\$3,432,998	\$3,977,333	27.8%	11.7%	15.9%
11200	Regular Programs	Middle/Junior High	\$542,722	\$659,669	\$1,276,413	\$1,390,794	156.3%	110.8%	9.0%
11300	Regular Programs	High School	\$2,116,188	\$2,592,808	\$2,846,100	\$2,770,918	30.9%	6.9%	-2.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$18,743	\$53,542	\$61,542	\$59,346	216.6%	10.8%	-3.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$35,832	\$41,965	\$59,109	\$63,588	77.5%	51.5%	7.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$112,128	\$114,980	\$116,052	\$118,306	5.5%	2.9%	1.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$34,709	\$94,949	\$32,829	\$21,735	-37.4%	-77.1%	-33.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$182,012	\$380,909	\$963,093	\$1,041,105	472.0%	173.3%	8.1%
12350	Special Programs	Physical Impairment - Homebound	\$200	\$3,704	\$21,428	\$15,354	7596.1%	314.5%	-28.3%
12420	Special Programs	Emotional Disabilities - All Others	\$12,249	\$73,325	\$0	\$0	NA	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$13,885	\$111,240	\$134,978	\$166,711	1100.7%	49.9%	23.5%
12520	Special Programs	Culturally Different - Compensatory	\$15,586	\$68,304	\$84,594	\$85,892	451.1%	25.7%	1.5%
12610	Special Programs	Learning Disability	\$105,231	\$92,448	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$115,222	\$143,264	\$98,535	\$100,502	-12.8%	-29.8%	2.0%
12810	Special Programs	Special Education Preschool	\$31,920	\$72,905	\$57,265	\$59,339	85.9%	-18.6%	3.6%
12900	Special Programs	Other Special Programs	\$71,514	\$67,703	\$110,215	\$351,602	391.7%	419.3%	219.0%
14300	Summer School Programs	High School	\$29,894	(\$4,335)	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$64,738	\$6,799	\$21,578	\$711	-98.9%	-89.5%	-96.7%
16200	Remediation	Preventive Remediation	\$54,888	\$37,464	\$35,354	\$36,723	-33.1%	-2.0%	3.9%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$6,362	\$14,671	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$72,634	\$43,080	\$35,068	\$28,219	-61.1%	-34.5%	-19.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$312,119	\$541,843	\$422,163	\$396,373	27.0%	-26.8%	-6.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$31,240	\$25,944	\$9,128	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$41,894	\$5,357	\$6,494	\$10,443	-75.1%	95.0%	60.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,000	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$151,963	\$150,104	\$69,689	\$75,450	-50.3%	-49.7%	8.3%
22230	Instruction	Library/Media Services - Audiovisual	\$462	\$61	\$164	\$614	33.0%	906.7%	274.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$13,527	\$50,874	\$307,632	NA	2174.2%	504.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$100,733	\$115,834	\$0	\$0	NA	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$15,830	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$273,465	\$330,607	\$369,198	\$466,269	70.5%	41.0%	26.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$600	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$12,004	\$14,902	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$426,737	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$8,137,978	\$9,588,523	\$10,731,424	\$11,750,133	44.4%	22.5%	9.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$149,323	\$137,188	\$259,101	\$284,831	90.7%	107.6%	9.9%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$90	\$90	\$45	NA	-50.0%	-50.0%
21320	Students	Health Services - Medical Services	\$10,854	\$535	\$2,981	\$3,449	-68.2%	545.1%	15.7%
21340	Students	Health Services - Nurse Services	\$89,679	\$152,679	\$180,696	\$195,334	117.8%	27.9%	8.1%
21810	Students	Special Ed. Administration - Service Area Direction	\$63,986	\$91,236	\$80,373	\$84,020	31.3%	-7.9%	4.5%
24100	School Administration	Office of The Principal	\$699,438	\$939,674	\$1,229,351	\$1,290,297	84.5%	37.3%	5.0%
Student Instructional Support Total			\$1,013,280	\$1,321,402	\$1,752,592	\$1,857,976	83.4%	40.6%	6.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$15,347	\$25,624	\$19,681	\$19,321	25.9%	-24.6%	-1.8%
23120	General Administration	Board of Education - Service Area Assistants	\$38,547	\$46,289	\$60,637	\$62,441	62.0%	34.9%	3.0%
23150	General Administration	Board of Education - Legal Services	\$13,330	\$26,350	\$63,043	\$46,803	251.1%	77.6%	-25.8%
23160	General Administration	Board of Education - Promotion Expenses	\$34,115	\$18,232	\$8,454	\$7,862	-77.0%	-56.9%	-7.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23190 General Administration Board of Education - Other Governing Body Services	\$6,564	\$6,081	\$26,201	\$21,273	224.1%	249.8%	-18.8%				
23210 General Administration Executive Administration - Office of The Superintendent	\$247,521	\$303,433	\$363,892	\$418,718	69.2%	38.0%	15.1%				
23220 General Administration Executive Administration - Community Relations	\$806	\$2,513	\$20,574	\$24,947	2993.3%	892.6%	21.3%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$9,366	\$7,218	\$270	\$390	-95.8%	-94.6%	44.4%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$360	\$669	\$95	\$0	NA	NA	NA				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$79,465	\$31,957	\$12,875	\$14,428	-81.8%	-54.9%	12.1%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$2,314	\$2,035	\$1,980	\$1,995	-13.8%	-2.0%	0.8%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$5,550	\$813	NA	NA	-85.4%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$671,843	\$171,751	\$335,786	NA	-50.0%	95.5%				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$144,249	\$123,579	\$132,787	NA	-7.9%	7.5%				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$52,699	\$210,264	\$173,585	NA	229.4%	-17.4%				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$540	\$0	NA	NA	NA				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$358	\$216	\$199	\$318	-11.1%	47.3%	60.3%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,083,371	\$2,141,499	\$2,058,820	\$1,763,890	62.8%	-17.6%	-14.3%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$0	\$1,000	\$0	\$1,481	NA	48.1%	NA				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$119,638	\$345,444	\$467,101	\$371,814	210.8%	7.6%	-20.4%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$710	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$79,210	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$27,497	\$43,950	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$159,696	\$1,013,561	\$1,920,686	\$3,095,102	1838.1%	205.4%	61.1%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$190,616	\$105,926	NA	NA	-44.4%				
27010 Student Transportation Service Area Direction	\$78,316	\$83,864	\$50,073	\$69,161	-11.7%	-17.5%	38.1%				
27100 Student Transportation Vehicle Operation	\$753,160	\$943,247	\$863,795	\$800,054	6.2%	-15.2%	-7.4%				
27200 Student Transportation Monitoring Services	\$0	\$574	\$433	\$462	NA	-19.6%	6.6%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$159,172	\$213,229	\$231,382	\$255,200	60.3%	19.7%	10.3%				
27400 Student Transportation Purchase of School Buses	\$228,316	\$111,796	\$184,185	\$221,666	-2.9%	98.3%	20.3%				
27500 Student Transportation Insurance on Buses	\$40,199	\$30,210	\$42,541	\$62,139	54.6%	105.7%	46.1%				
27900 Student Transportation Other Student Transportation Services	\$20,453	\$16,088	\$22,504	\$20,632	0.9%	28.2%	-8.3%				
31100 Food Services Operations Service Area Direction	\$33,241	\$44,969	\$53,538	\$55,430	66.8%	23.3%	3.5%				
31200 Food Services Operations Food Preparation and Dispensing	\$288,471	\$400,237	\$449,233	\$652,525	126.2%	63.0%	45.3%				
31400 Food Services Operations Food Purchases	\$311,555	\$416,912	\$530,360	\$573,284	84.0%	37.5%	8.1%				
31900 Food Services Operations Other Food Services	\$2,732	\$3,412	\$1,863	\$4,211	54.1%	23.4%	126.0%				
Overhead and Operational Total					\$3,833,830	\$7,149,399	\$8,156,715	\$9,314,444	143.0%	30.3%	14.2%
Non Operational											
33200 Category not Specified Community Recreation	\$12,604	\$11,000	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$255,645	\$244,813	\$156,634	\$156,445	-38.8%	-36.1%	-0.1%				
33940 Other Community Services Child Care Services	\$190,447	\$108,992	\$116,635	\$121,339	-36.3%	11.3%	4.0%				
33990 Other Community Services Other	\$1,098	\$178,554	\$195,818	\$183,622	16623.4%	2.8%	-6.2%				
43000 Category not Specified Professional Services	\$38,401	\$38,709	\$4,909	(\$58,837)	-253.2%	-252.0%	-1298.5%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$284,063	\$310,049	\$47,743	\$40,621	-85.7%	-86.9%	-14.9%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$6,416	\$25,964	\$12,143	\$25,499	297.4%	-1.8%	110.0%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$36,085	\$4,604	\$110,645	\$116,318	222.3%	2426.5%	5.1%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$317,565	\$341,173	\$67,221	\$11,830	-96.3%	-96.5%	-82.4%				
49000 Category not Specified Other Facilities Acq. and Construction	\$143,232	\$471,437	\$7,500	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$165,000	\$200,000	\$13,708	\$147,098	-10.8%	-26.5%	973.0%				
52100 Interest on Debt Bonds	\$72,458	\$43,390	\$0	\$0	NA	NA	NA				
52200 Interest on Debt Temporary Loans	\$32,867	\$65,717	\$9,228	\$9,110	-72.3%	-86.1%	-1.3%				
53100 Lease Rental Buildings-Principal	\$2,545,000	\$4,332,000	\$4,899,144	\$4,875,294	91.6%	12.5%	-0.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$137,982	\$144,352	\$101,061	\$91,763	-33.5%	-36.4%	-9.2%				
Non Operational Total					\$4,238,862	\$6,520,754	\$5,742,389	\$5,720,102	34.9%	-12.3%	-0.4%
Prorated by Fund											

School Corporation Expenditures by Account
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Academic Achievement	\$69,170	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$8,935	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$21,771	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,433	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$520,747	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$75,064	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$134,342	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$20,838	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$20,630	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$3,092	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$35,223	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$856	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,100,408	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$154,808	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$272,374	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$69,458	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,860	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$279	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$221	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$80	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$130,980	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,643,571	\$0	\$0	\$0	NA	NA	NA
Not Categorized							
60120 NA Transfer to Self Insurance	\$0	\$701,161	\$0	\$0	NA	-100.0%	NA
Not Categorized Total	\$0	\$701,161	\$0	\$0	NA	NA	NA